



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.669

AMARAVATI, WEDNESDAY, NOVEMBER 1, 2017

G.667

NOTIFICATIONS BY GOVERNMENT

--X--

REVENUE DEPARTMENT
(Commercial Taxes-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - CROSS EMPOWERMENT FOR REFUNDS UNDER SECTIONS 54 AND 55.

[G.O.Ms.No.486, Revenue (Commercial Taxes-II), 31st October, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 6 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017) (hereafter in this notification referred to as the “APGST Act”), on the recommendations of the Goods and Service Tax Council, the Government hereby specify that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as “the CGST Act, 2017”) who are authorized to be the proper officers for the purposes of Section 54 or Section 55 of the CGST Act (hereafter in this notification referred to as “the said officers”) by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under Section 54 or section 55 of the APGST Act, 2017 read with the rules made there under the Andhra Pradesh Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

Save as otherwise provided, this notification shall be deemed to have come into force with effect on and from the 13th October, 2017.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.